REPORT

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE

Triennium ending 31st March 1905.

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No. 1228 OF 1906.

FINANCIAL DEPARTMENT.

Bombay Castle, 23rd March 1906.

Read—

The reports from the Commissioner in Sind, the Commissioners of Divisions, the Collector of Income Tax, Bombay, the Commissioner of Income Tax, Bombay, and the Political Resident, Aden, on the working of the Income Tax Act during the triennium ending 31st March 1905.

RESOLUTION.—The taxable minimum having been raised to Rs. 1,000 with effect only from April 1st, 1903, the fact that incomes between Rs. 500 and Rs. 1,000 continued to be assessed during the first year of the triennium under review renders it somewhat difficult to make accurate comparison of the results of the past three years' administration of the Act with the figures of the preceding triennium.

2. The average of the total final demand during the period ending 1901-02 was some Rs. 33·18 lakhs: during that under review its average was Rs. 32·24 lakhs. The net decrease therefore amounted to less than 3 per cent., but the whole extent of it was borne by the three Presidency divisions and Sind, the distribution being as follows :—

	Percentage decrease.
Northern Division	16
Central „	12
Southern „	14
Sind	14

On the other hand, in Aden there occurred on the average an increase of nearly 20, and in the town and island of Bombay one of over 5 per cent.

3. The Divisional results are on the whole consistent, and such as might have been expected in consequence of a raising of the minimum of assessable incomes. The total number of assessees in respect of whom the final demand was fixed shows a decrease of nearly 40 per cent. on the average for the three Divisions and Sind, as compared with their average number during the three years ending 1901-02. This large decrease in the number of assessees concurrently with the small diminution in the proceeds of the tax is a most satisfactory result of the exemption of incomes below Rs. 1,000. In consequence of these two decreases, the incidence of the tax per head of population fell by nearly 18 per cent., while its incidence per tax-payer rose by over 40 per cent. Sind shows the largest and the Central Division the smallest amount of decrease in the former kind of incidence: the distribution of the increase in the latter kind is remarkably even. But here again the results in Aden and Bombay City are exceptional, for while, as was to be expected, there is in each case a rise in the incidence of assessment per tax-payer, amounting in Aden to 43 and in Bombay to 31 per cent., on the other hand in both cases its incidence per head of population also increased very considerably, in Aden by nearly 20 and in the town and island of Bombay by 10 per cent., over the averages of the triennium ending 1901-02.

4. It is true, as is remarked in more than one of the Commissioners' reports, that the comparison just made is in some degree vitiated by the fact that the change in the taxable minimum of incomes did not come into operation till the beginning of the second year of the past triennium. But with due allowance made for this fact the results above considered afford, in the opinion of Government, sufficient general indication of the effect of the change, although it may be granted that the differences noticed would have been more marked had the comparison been made between the first and the two succeeding years of the period under review.

5. In order, however, correctly to appreciate the degree of real improvement or the reverse that may have taken place in realisations from the tax, it is

necessary to make a comparison of collections according to the existing classes I to XIII, that is, to eliminate from collections in years prior to 1903 those on incomes of less than the present taxable minimum of Rs. 1,000. The first two years of the triennium ending 1901-02 were marked by bad or indifferent seasons,—especially in the Northern Division—continued severity of plague, and in consequence comparatively low collections of income-tax. It is sufficient therefore to take the figures of 1901-02 and those of the past triennium. In the two years 1901-02 and 1902-03 the average of collections on incomes of less than Rs. 1,000 a year was Rs. 5·9 lakhs or rather over 15 per cent. of the total collections of those years, and it might have been supposed that this amount would represent approximately the degree of loss to be expected to result from the raising of the taxable minimum. But this has not been the case. The total revenue has of course decreased, as has been shown, but only to the extent of about 5 per cent. during the triennium under review: while the difference between the total net collections of 1901-02 and 1904-05 is less than 3 per cent. in favour of the former year. Comparison of collections according to the present taxable minimum during the past four years shows marked and steady improvement amounting to an increase during the three years ending 1904-05 of 12 per cent.; and the figures of this year show the still larger excess of Rs. 4·85 lakhs, or 15 per cent., over those of 1901-02, the last and best year of the previous triennium. The distribution of the increase has naturally not been altogether equal, for the unfortunate circumstances that obtained during the greater part of the three years 1899-1902, though they affected adversely the total revenue of that period, were in fact not general, but in considerable measure localised. The increase during the past three years amounted to 11 per cent. on the average in the three Presidency Divisions (being over 13 per cent. in the Southern and about 10 per cent. in each of the other two Divisions); in Sind to less than 4 per cent., and in Aden and Bombay City to 17 and 14 per cent. respectively.

6. In more than one report the apprehension is expressed that there was, at any rate in the case of the first assessments made according to the present taxable limit, a tendency to include persons whose incomes were formerly estimated to be less than Rs. 1,000. The greater proportion of the increase in revenue, and especially that on account of incomes in the two lowest of the existing classes, accrued in the year 1903-04. In the following year there was generally a further increase, but in all cases the excess in the collections of 1904-05 over those of 1903-04 was appreciably less than the amount of increase shown in the figures for 1903-04 as compared with those of 1902-03; and in the Central Division the net revenue realised in the last year of the triennium shows some decrease. There has occurred at the same time a rise in the number of assessees in the two lowest classes. The percentage of reductions on the original demand ranges from 5 to over 8 on the average in the three Presidency Divisions and Sind; the proportion of petitions of objection to the number of assessees has not in general decreased, and in some instances has risen: and in the Central Division the amount of arrears for collection increased considerably in the last of the three years under review. It is true, as was observed in the last review of the administration of the Act, that the number of appeals is no safe indication of the pressure of the tax: a low percentage is on the contrary likely to be a sign of unduly light assessments and insufficient revision. Nor should too much importance be attached to large outstanding balances; more often than not their existence is evidence of recalcitrancy on the part of tax payers and of want of diligence on the part of those responsible for collection. It certainly ought not, if assessments are made with due care and appeals properly dealt with, to be evidence of inability to pay. But when either, as was noticeably the case in the Lárkána and Hyderabad districts of Sind, a high percentage of appeals, or, as in Sátára (a very lightly assessed district), an excessive amount of arrears, is accompanied by large reductions on the original demand, there is no doubt ground for thinking that assessments have been made either carelessly or with an excess of zeal, and colour is given to the apprehension above referred to. On the other hand sufficient allowance must be made for very large collections of previous years' arrears in the second year of the triennium; and in regard to the rise in the number of assessees in the present lowest class and lowest class but one (which amounts in fact to a fraction only of the decrease in the number of those formerly assessed

at Rs. 10 and Rs. 15) it must be remembered that the considerable degree of relief afforded to assessing officers by the raising of the taxable minimum, and the consequent reduction in the extent of enquiry necessary, should *prima facie* have resulted in greater accuracy of assessment. Nor do Government see any reason to doubt that such has in some measure been the case. Marked improvement in this respect is observed in the figures of the Southern Division, especially those of the Dhárwár District. The extent of reduction on appeal has already been noticed. In general while the revenue continued to increase in the last year of the triennium, there was concurrently with this increase further substantial diminution of the amount of outstanding balances. The Central Division, as has been remarked, is an exception in both cases. The decrease in the collections of 1904-05 in this Division is attributed by the Commissioner, doubtless correctly, to the fact (which, however, also applies elsewhere) that recovery of previous years' arrears was unusually large in 1903-04. The same reason may perhaps in part hold good for the increase in 1904-05 in the outstanding balance, for the amount of which in this year certain districts, especially Poona and Sátára, are principally responsible; but the combination of increased arrears, smaller collections, and a high percentage of appeals is certainly unsatisfactory. In some districts, for example in Surat and Khándesh, it is noticed that measures have been adopted by the Collectors to ensure the prompt disposal of appeals and the collection of the amount of final demand thus fixed within the year to which it relates. These measures have the approval of Government, and there is no reason why similar steps should not be taken in other districts: the Commissioner, C. D., has in fact issued general instructions that the orders passed by the Collector of Khándesh should be followed. On the whole it is apparent that appellate authorities have watched and done their best in accordance with the orders of the Government of India and of this Government to check effectually the tendency referred to at the beginning of this paragraph; and due attention will no doubt continue to be paid to the necessity of excluding from assessment those classes for whose benefit the taxable minimum of incomes was raised.

7. In the opinion of Government, the results considered in the foregoing paragraphs plainly indicate, in the main, substantial and continued improvement during the three years under review. In the three Presidency Divisions and Bombay City this improvement is chiefly due to recovery from the adverse conditions that prevailed over most of the preceding triennium, and in Sind, where, however, as noticed in paragraph 5, its extent has been much less considerable, to a continued rise in the prosperity of the tax-paying classes and more particularly to extension of cultivation on the Jámráo Canal and progress in the trade of Karáchi. Part of the improvement, however, may, it is hoped, be justly attributed to more effective inquiry and assessments nearer the mark. The proportionately high increase in the income-tax revenue of Aden has been noticed; an increase which, here as in Bombay City, involved, despite the change in the assessable minimum, an appreciable rise in the incidence of the tax per head of population. There is, however, no cause for doubting the reason assigned by the Resident; principally, that is, the comparatively large profits made by merchants in consequence of the Aden Hinterland operations and the Somáli expedition: and it is to be observed that in Aden there were no outstanding balances at the end of the past triennium. It is clear that the income of the tax-paying classes still tends in general to increase, and, given normal conditions, Government see no ground for supposing that the raising of the taxable limit will ultimately involve any permanent reduction of revenue.

8. Return No. X contains statistics of final demand and collections under Parts II and IV of the second schedule of the Act for towns having a population of 50,000 or more. Despite a large reduction in the number of assessees from the beginning of 1903 onwards, the total of the revenue of these towns increased during the past three years by over seven per cent., while the collections of 1904-05 show an excess of 12 per cent. over their average during the preceding triennium. It is moreover noteworthy that a very slight decrease in 1903-04 in the incidence of assessment per head of population was followed by an appreciable rise in the next year. The figures for Ahmedabad, Surat and Hubli are perhaps the most satisfactory, in that in each case with a substantial enhancement of the amount of the final

demand, there were at the end of 1904-05 practically no arrears for collection, and the decrease in the number of coercive processes between 1902-03 and 1904-05 is also marked. The low incidence of the tax in Hubli as compared with most other towns is probably rightly attributed by the Commissioner to the fact that the principal trading firms of that town have their head-quarters at Bombay and elsewhere. Government are pleased to observe that much improvement has been effected in completing and rendering accurate the assessment-lists which in Hubli left, until recently, very much to be desired. Sholápur also shows an appreciable rise of revenue, and, as compared with the average of the three years ending 1901-02, some reduction in the amount of outstanding balances at the end of 1904-05, but they were still considerable. The statistics for Poona City and the Poona and Kirkee Cantonments are much less satisfactory. The revenue of 1904-05 was less by 10 per cent. than its average during the years 1899-1902 and there was a large increase in the amount of arrears for collection, which, the Commissioner observes, represent about 70 per cent. of the total outstanding balance in the district. It may be granted that comparison according to the existing classes would show more favourable results, and so far as the decrease in the amount of the final demand represents elimination of incomes formerly assessed at Rs. 10 and Rs. 15 it affords no ground for dissatisfaction. But it is difficult to understand why the net result in the case of Poona should be the opposite of that which has obtained in the other mofussil towns. Unless on the one hand assessment of incomes of less than Rs. 1,000 constituted formerly a considerably larger proportion of the revenue from income-tax in Poona than in other places, or on the other hand there was a smaller degree of recovery here than elsewhere from the ill effects of plague and bad seasons—and for the latter conclusion certainly not much reason is apparent—the only inference is that there is room for a good deal of improvement in the accuracy of assessments. Considering moreover that in this part of the district a large special establishment is maintained for the purposes of income-tax, the disproportionate amount of arrears for collection coupled with the decrease in the final demand requires explanation which is not forthcoming in the Commissioner's report. Inquiry should be made in the course of the ensuing year as to the cause of these defects, and, so far as may be, endeavour made to remedy them. The figures for Hyderabad and Karáchi similarly show decrease in the amount of collections in 1904-05 as compared with the average of the three years ending 1901-02, and at first sight would scarcely seem to support the Commissioner's statement, already quoted, that there has occurred a general rise in the income of the tax-paying classes throughout Sind, and, in particular, rapid progress in the trade of Karáchi. Allowance must, as has been observed in paragraph 7, be made for the fact that these places did not suffer from the famine and scarcity which during the triennium preceding that under review affected most of the Presidency proper; and it is plain from the Commissioner's report that if the assessment of incomes below Rs. 1,000 is excluded from the comparison, a substantial rise in the revenue of both towns has taken place. Nevertheless Government are of opinion that here also somewhat better results might reasonably have been expected.

9. The statistics for Bombay City require separate and somewhat detailed consideration. The increase in the average of the final demand for the past triennium as compared with the average during the preceding three years, and the considerable rise in the amount of collections according to the present taxable minimum that has taken place between 1902-03 and 1904-05 have been noticed: as well as the enhanced incidence of assessment, despite the elimination from 1903 onwards of incomes of less than Rs. 1,000, not only per tax-payer but also per head of population. The average of the original demand fell on the other hand by nearly 15 per cent., that is to say the average percentage of reductions on appeal decreased very considerably, amounting in fact during the past triennium to somewhat less than half their average during the three years ending 1901-02. The outstanding balance for collection at the end of the year 1903-04 was over Rs. 2 lakhs: this by the end of June 1904-05 was reduced to a little more than Rs. 36,000, and the total of revenue actually collected by the local officers in the last year amounted to Rs. 19·3 lakhs, or but slightly less than the "record" figure—Rs. 19·75 lákhs—of the year 1896-97. In fact, if assessments

on incomes below Rs. 1,000 are omitted from consideration, the net revenue of 1904-05 does constitute the highest figure yet recorded. So far as they go these results are satisfactory enough, and are due not only to the steady increase of prosperity which has succeeded to a temporary depression attendant on persistently recurring epidemics of plague—in addition recently to bad seasons in the mofussil which must to some extent have affected trade in Bombay—but also in part to the improved administration which the Commissioner hopes, and Government see no reason to doubt, has been effected by an increase in the pay of Inspectors and a more careful allotment of their divisions. But there are unsatisfactory features also in the report at present under consideration. The Commissioner points out, quite correctly, that the annual increases are rendered somewhat misleading owing to the fact that the demand has been allowed to run from one year to another. An interesting comparison is given in his report of the annual net collections under Part IV of the Act, with the total annual figures of the sea-borne trade of the Port for the year 1895-96 (that immediately preceding the first outbreak of plague) and for each of the years from 1899-1900 to 1904-05. It is at once apparent that the increase in revenue since 1895-96 has been by no means proportionate to the improvement in trade: the latter amounts to a rise of 22·5 per cent. since the year 1895-96, while collections under Part IV have increased only to the extent of 4·5 per cent., and the ratio of 1 to 1,000, which was formerly taken by Government as being approximately the proportion borne by assessments under Part IV to the trade of the port, has fallen to 1 to 1,200.

10. In these figures, however, no allowance is made for the exclusion since the beginning of 1903 of incomes below Rs. 1,000. When this allowance is made the results are less unsatisfactory. Thus, from the statement attached to the Commissioner's report it appears that, excluding incomes below Rs. 1000—

Total collections under Part IV for 1895-96 were	Rs.	9,58,238
Do. do. 1904-05	„	11,00,400
Difference is	Rs.	1,42,162 or 14·8 per cent.

Again according to this statement the ratio of collections to value of sea-borne trade was in 1895-96 1 to 1,100, and in 1904-05, 1 to 1,175. But although these results are less unfavourable than those indicated in the preceding paragraph, they are far from satisfactory. For the fact remains that the 'ratio' is a little worse in 1904-05 than in 1895-96, and far worse than in Calcutta where in 1902-03 Mr. Logan found the corresponding ratio to be about Re. 1 of income-tax to Rs. 700 of value of sea-borne trade.*

11. There can, however, be little doubt that the Commissioner is right in attributing the unsatisfactory increase in the collections to continued under-assessment of the richer classes. This conclusion is borne out by the fact that the increase in the number of assessees in the two lowest of the existing classes amounts to over 24 per cent. of the number formerly assessed on incomes below Rs. 1,000 and by the more exact details given by the Commissioner which show that since 1900-1901 the percentage of assessees in the lower classes has risen from 50 to 62, while the corresponding percentage in the higher classes has fallen from 50 to 38: the percentage of collections having also correspondingly increased in the lower and fallen in the higher classes.

12. Another very significant result derivable from the Commissioner's tabular statement is the following :—

	Rs.
Collections from lower classes under Part IV were in 1895-96 .	1,23,860
Do. do. in 1904-05 .	1,79,039
Increase is ...	55,179
Collections from higher classes in 1895-96 were ...	8,34,378
Do. do. 1904-05	9,21,361
Increase is ...	86,983

* The figures are—

	Sea Trade.	Income-tax.
Bombay ...	111¾ crores	10½ lakhs.
Calcutta ...	104½ „	14¾ „

Now in 1895-96 the collections from the higher classes were about seven times the collections from the lower. The increases presumably should have been in about the same ratio. As a matter of fact however the ratio instead of being seven is less than two to one. Now it is not improbable that a few thousands too much have been taken from the lower classes, and there can be but little doubt that some two lakhs less than the proper amount is being obtained from the richer classes.

13. It is unfortunate that the unsatisfactory financial results deducible from figures should be rendered all the more probably true by the unsatisfactory work discovered by the Commissioner in the course of his inquiries.

In the first place it appears that the income-tax accounts have not been properly kept. For example no register has been maintained showing the amounts remitted on appeal and revision and those written off as irrecoverable. This omission of so essential a record is extraordinary. One result is that the Collector's proceedings can be subjected to no check and another apparently is that a sum of Rs. 1·6 lákhs has remained unaccounted for from the demand of the year 1903-1904. It remains to be seen whether the Commissioner is justified in his anticipation that no part of this large sum represents avoidable loss. Apart also from particular instances it is observed that the administration of the office, in the opinion of the Commissioner, leaves much to be desired. It is gathered that he has directed that in future a proper record of petitions of objection and of amounts remitted shall be kept, and has given instructions for earlier commencement of survey and for timely issue of notices with the view of insuring that these should relate to the current, and not to the previous years' assessments. Government hope that these measures will be productive of good results, and especially that greater attention will be paid in future to the proper assessment of the higher classes of tax-payers.

14. It appears from the Collector's report that as yet no person has taken advantage of the modification of the procedure for the levy of income-tax on the interest derived from Government securities. The Commissioner of Income Tax should report what steps have been taken to give effect to the procedure specified in Government Resolution No. 323, dated January 25th, 1905.

15. The reports from Aden and the Northern Division were submitted in good time, and that from the Southern Division was received shortly after the prescribed date. The delay in the submission of the report for Bombay City, which did not come in till after the beginning of December, is partly explained by the necessity of somewhat detailed examination of the statistics in the Commissioner's office: but ordinarily the date fixed for the submission of these reports, *viz.* August 15th, affords, in the opinion of Government, ample time for scrutiny, and it is hoped that in future efforts will be made in every case to observe due punctuality.

G. MONTEATH,
Acting Under Secretary to Government.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1904-1905.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I ...	Rs. 1,000 but less than Rs. 1,250 ...	600	13,479	192	5,442	...	...	792	18,921	
II ...	„ 1,250 do. „ 1,500 ...	174	4,755	66	2,437	...	...	240	7,192	
III ...	„ 1,500 do. „ 1,750 ...	203	6,433	62	2,309	...	...	265	8,742	
IV ...	„ 1,750 do. „ 2,000 ...	322	12,027	35	1,745	...	...	357	13,772	
	Total, I to IV ...	1,299	36,694	355	11,933	...	...	1,654	48,627	
V ...	Rs. 2,000 but less than Rs. 2,500 ...	383	20,731	69	4,500	...	...	452	25,231	
VI ...	„ 2,500 do. „ 5,000 ...	477	42,500	107	10,901	...	...	584	53,401	
VII ...	„ 5,000 do. „ 10,000 ...	325	58,544	33	5,803	...	...	358	64,347	
VIII ...	„ 10,000 do. „ 20,000 ...	152	50,758	14	4,373	...	...	166	55,131	
IX ...	„ 20,000 do. „ 30,000 ...	56	31,029	7	2,369	...	...	63	33,398	
X ...	„ 30,000 do. „ 40,000 ...	15	9,629	4	2,151	...	...	19	11,780	
XI ...	„ 40,000 do. „ 50,000 ...	13	11,107	4	1,959	...	...	17	13,066	
XII ...	„ 50,000 do. „ 1,00,000 ...	3	4,733	...	...	1	130	4	4,863	
XIII ...	„ 1,00,000 and more	1	3,125	...	...	...	...	1	3,125	
	Total, V to XIII ...	1,425	2,32,156	238	32,056	1	130	1,664	2,64,342	
	Grand Total ...	2,724	2,68,850	593	43,989	1	130	3,318	3,12,969	
	Total of 1903-1904 ...	2,731	2,91,638	596	42,444	2	13	3,329	3,34,095	
	Total of 1902-1903 ...	5,440	3,01,239	995	49,317	2	413	6,437	3,50,969	

No. $\frac{\text{Bk.}}{153.}$

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 25th May 1905.

F. C. HARRISON,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1904-1905.

Class.	Rate of Tax.	Securities of the Government of India.		Securities of Local Authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to IV ...	At 4 pies in the rupee	5,85,800	441	52,400	86	6,38,200	527	
V to XIII ...	At 5 pies in the rupee	18,98,35,375	2,01,532	7,96,29,622	94,619	26,94,64,997	2,96,151	
	Total ...	19,04,21,175	2,01,973	7,96,82,022	94,705	27,01,03,197	2,96,678	
	Total of 1903-1904 ...	18,61,78,733	2,05,106	7,59,48,863	96,931	26,21,27,596	3,02,037	
	Total of 1902-1903 ...	25,11,72,700	1,85,794	7,08,84,000	91,795	32,20,56,700	2,77,589	

No. $\frac{\text{Bk.}}{154.}$

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 25th May 1905.

F. C. HARRISON,
Accountant General.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1904-1905.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. Rs.			Rs.		Rs.		Rs.		Rs.	Rs.
I	500, but less than 1,000	...	...	...	...	...	...	15	134	...	...	.....
II	1,000 „ 1,250	792	18,921	433	7,576	228	4,584	2,855	49,538	7	120	.....
III	1,250 „ 1,500	240	7,192	115	2,954	82	2,348	737	20,766	1	35	.....
IV	1,500 „ 1,750	265	8,742	63	1,996	90	2,718	517	17,487	8	301	.....
	1,750 „ 2,000	357	13,772	82	3,284	81	3,101	820	35,752	10	453	.....
	Unclassed	...	...	...	...	...	...	...	...	...	...	527
	Total, I to IV ...	1,654	48,627	693	15,810	481	12,751	4,944	1,23,677	26	909	527
V	2,000, but less than 2,500	452	25,231	70	3,693	83	4,201	718	43,720	8	488	.....
VI	2,500 „ 5,000	584	53,401	111	9,532	144	12,249	1,316	1,11,588	48	4,598	.....
VII	5,000 „ 10,000	858	64,347	54	9,607	61	8,380	357	62,375	50	9,211	.....
VIII	10,000 „ 20,000	166	55,131	24	7,350	46	8,373	105	30,139	36	13,344	.....
IX	20,000 „ 30,000	63	33,398	5	3,054	12	2,099	20	10,193	20	13,392	.....
X	30,000 „ 40,000	19	11,780	1	861	1	365	2	1,736	17	15,459	.....
XI	40,000 „ 50,000	17	13,066	1	21	...	...	...	...	12	13,926	.....
XII	50,000 „ 1,00,000	4	4,863	...	...	...	...	...	...	43	73,134	.....
XIII	1,00,000 and more	1	3,125	...	...	...	...	...	...	33	2,96,717	.....
	Unclassed	...	...	...	...	...	...	...	...	...	...	2,96,151
	Total, V to XIII ...	1,664	2,64,342	266	34,118	347	35,667	2,518	2,59,751	268	4,40,264	2,96,151
	GRAND TOTAL ...	3,318	3,12,969	959	49,928	828	48,418	7,462	3,83,428	294	4,41,173	2,96,678
	Total of 1903-04 ...	3,336	3,34,179	931	47,247	955	45,081	8,864	3,78,692	237	3,61,690	3,02,037
	Total of 1902-03 ...	6,460	3,51,212	2,310	62,202	1,321	41,587	14,930	4,43,203	236	3,83,177	277,589

Class.	Amount of Income.	Other Sources of Income.		Total collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous.	Total of columns 17 to 20.	Refunds.	Net Collections.	Remarks.
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.							
		14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 1,000	43	485	58	619	24	...	...	643	...	(a) 643	
II	1,000 „ 1,250	11,497	2,28,671	15,812	3,09,410	1,903	10	175	3,11,498	993	3,10,505	
III	1,250 „ 1,500	4,976	1,39,277	6,151	1,72,572	1,021	...	74	1,73,667	488	1,73,179	
IV	1,500 „ 1,750	3,322	1,15,809	4,265	1,47,053	620	...	51	1,47,724	328	1,47,396	
	1,750 „ 2,000	2,651	1,11,247	4,001	1,67,609	685	...	47	1,68,341	420	1,67,921	
	Unclassed	...	...	...	527	...	...	...	527	...	527	
	Total, I to IV ...	22,489	5,95,489	30,287	7,97,790	4,253	10	347	8,02,400	2,229	8,00,171	
V	2,000, but less than 2,500	2,807	1,56,499	4,138	2,33,832	621	...	38	2,34,491	891	2,34,100	
VI	2,500 „ 5,000	4,219	3,73,283	6,422	5,64,646	1,374	...	34	5,66,054	947	5,65,107	
VII	5,000 „ 10,000	1,774	3,07,381	2,654	4,61,301	908	...	19	4,62,228	1,118	4,61,110	
VIII	10,000 „ 20,000	505	2,12,990	972	3,27,327	96	...	2	3,27,425	180	3,27,245	
IX	20,000 „ 30,000	179	1,13,367	300	1,75,503	80	...	2	1,75,585	...	1,75,585	
X	30,000 „ 40,000	87	78,870	127	1,09,071	8	...	...	1,09,079	1,889	1,07,190	
XI	40,000 „ 50,000	35	41,921	65	68,934	4	...	8	68,946	31	68,915	
XII	50,000 „ 1,00,000	65	1,29,948	112	2,07,945	2	...	...	2,07,947	47	2,07,900	
XIII	1,00,000 and more	32	1,57,356	66	4,57,198	...	...	...	4,57,198	88	4,57,110	
	Unclassed	...	...	...	2,96,151	...	...	...	2,96,151	101	2,96,050	
	Total, V to XIII ...	9,793	15,71,615	14,856	29,01,908	3,093	...	103	29,05,104	4,792	29,00,312	
	GRAND TOTAL ...	32,282	21,67,104	45,143	36,99,698	7,346	10	450	37,07,504	7,021	37,00,483	
	Total of 1903-04 ...	34,919	21,58,278	40,215	36,27,204	3,238	...	225	36,30,667	4,919	36,25,748	
	Total of 1902-03 ...	66,075	23,42,294	91,382	39,01,264	5,626	20	330	39,07,240	2,863	39,04,377	

(a) Represents arrears of past years.

For further remarks *vide* column 23 of Return No. IV.

G. MONTEATH,
Acting Under Secretary to Government.

RETURN

Statement showing the District Collections of the

District.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by the Local Authorities.		Salaries paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.
					Tax levied under						
					Section 9 (1).		Section 9 (2).				
	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Ahmedabad	(*a*) 194	(*a*)14,648	17	612	24	2,136	87	5,316	38	42,005	3,168
Deesa	(*a*) ...	(*a*) ...	1	25	...	...	...	...	...	...	.....
Kaira	(*b*) 87	(*b*) 5,410	5	103	3	226	...	...	1	31	31
Panch Mahals	(*b*) ...	(*b*) ...	2	35	1	38	...	...	...	...	.....
Broach	69	4,181	2	41	25	1,579	...	...	4	5,716	979
Surat	105	10,671	19	469	...	...	25	1,138	1	307	2,630
Thána	82	6,224	10	334	2	108	...	...	....	...	14
Total, N. D. ...	537	41,134	56	1,619	55	4,087	112	6,454	44	48,059	6,822
Ahmednagar	62	5,551	1	11	1	23	34	1,119	2	210	215
Khándesh	110	8,032	3	89	8	183	4	261	22	2,329	79
Násik	66	5,753	5	129	2	49	...	...	1	114	43
Poona	245	23,769	21	706	67	3,334	40	1,810	6	2,746	2,706
Sátára	74	7,354	4	36	9	318	...	...	7	517	325
Sholápur	47	4,546	7	179	14	1,043	38	2,002	4	2,569	250
Total, C. D. ...	604	58,005	41	1,150	101	4,950	116	5,192	42	8,485	3,618
Belgaum	102	9,030	12	84	16	1,451	3	73	...	...	420
Bijápur	50	3,152	...	...	2	20	...	...	...	...	194
Dhárwár	69	6,141	3	40	3	136	319	19,532	6	792	191
Kánara	50	3,320	2	61	...	...	...	...	...	...	30
Kolába	44	2,990	1	26	5	269	...	...	...	...	36
Ratnágiri	80	6,050	3	107	1	25	2	86	...	...	156
Total, S. D. ...	395	30,683	21	318	27	1,901	324	19,691	6	792	1,027
Karáchi	169	15,352	95	5,289	7	296	324	20,641	9	2,075	4,054
Hyderabad	(*h*) 164	(*h*) 14,495	21	680	2	41	5	181	...	...	214
Sukkur	(*i*) 94	(*i*) 7,531	1	46	13	401	19	991	1	94	51
Lárkána	48	3,061	3	45	...	...	...	...	...	...	1
Thar and Párkar ...	(*h*) ...	(*h*) ...	2	12	...	...	...	...	...	...	.....
Upper Sind Frontier ...	(*i*) ...	(*i*) ...	...	...	...	...	...	...	...	...	.....
Total, Sind ...	475	40,439	122	60,72	22	738	348	21,813	10	2,169	4,320
Aden	43	4,724	86	3,057	82	2,909	117	7,761	4	3,645	402
Perim	...	...	...	...	1	29	79	3,874	...	...	.....
Total, Aden ...	43	4,724	86	3,057	83	2,938	196	11,635	4	3,645	402
Bombay City	816	1,01,849	633	37,712	540	33,804	6,366	3,18,643	188	3,78,023	2,73,620
Káthiáwár, Cutch and Baroda	56	7,144	...	...	...	...	...	...	...	...	6,869
Forest, Customs and Mint Departments ...	392	28,991	...	...	...	...	...	...	...	...	.....
GRAND TOTAL ...	3,318	3,12,969	959	49,928	828	48,418	7,462	3,83,428	294	4,41,173	2,96,678

No. IV.

Tax under Act II of 1886 in the year 1904-1905.

Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous.	Total of columns 16 to 19.	Refunds.	Net Collections.	Remarks.
Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.							
13	14	15	16	17	18	19	20	21	22	23
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,480	99,486	1,840	1,67,371	18	...	6	1,67,395	97	1,67,298	(a) Figures for Deesa included in Ahmedabad.
32	1,100	33	1,125	2	...	...	1,127	...	1,127	
952	37,451	1,048	43,252	...	...	...	43,252	40	43,212	
300	9,230	303	9,303	...	...	...	9,303	...	9,303	(b) Figures for Panch Mahâls included in Kaira.
623	32,624	723	45,120	9	...	...	45,129	...	45,129	
1,950	87,056	2,100	1,02,271	278	...	345	1,02,894	278	1,02,616	
605	23,928	699	30,608	33	...	...	30,641	...	30,641	(c) Includes— (1) Over-collections— Ahmedabad ... Rs. 31; Kaira ... „ 30; Panch Mahâls ... „ 60; Thâna ... „ 364 — 485; (2) Miscellaneous ... Rs. 351; Total ... Rs. 836
5,942	2,90,875	6,746	3,99,050	340	...	351	3,99,741	415	(c)3,99,326	
756	36,128	856	43,257	24	...	...	43,281	26	43,255	
1,918	1,07,751	2,065	1,18,724	4,152	...	...	1,22,876	2,681	1,20,195	
1,074	46,151	1,148	52,239	145	...	...	52,384	125	52,259	
1,237	71,716	1,616	1,09,787	274	...	88	1,10,149	...	1,10,149	
792	26,587	886	35,137	...	...	...	35,137	...	35,137	
685	44,851	795	55,140	199	...	...	55,639	74	55,565	
6,462	3,33,184	7,366	4,14,584	4,794	...	88	4,19,466	2,906	(d)4,16,560	(d) Includes— (1) Over-collections— Ahmednagar ... Rs. 272; Khándesh ... „ 60; Násik ... „ 60; Poona ... „ 46; Sholápur ... „ 359 — 797; (2) Miscellaneous . Rs. 88; Total ... Rs. 885
724	31,380	857	42,438	...	10	...	42,448	258	42,190	
490	23,068	542	26,434	25	...	...	26,459	20	26,439	
858	37,778	1,258	64,610	16	...	...	64,626	57	64,569	
255	10,804	307	14,215	5	...	...	14,220	...	14,220	
652	30,652	702	33,973	...	...	...	33,973	8	33,965	
316	13,415	402	19,839	...	...	...	19,839	...	19,839	
3,295	1,47,097	4,068	2,01,509	46	10	...	2,01,565	343	(e)2,01,222	
1,091	80,079	1,695	1,27,786	60	...	...	1,27,846	30	1,27,816	(e) Includes over-collections— Belgaum ... Rs. 164; Bijápur ... „ 197; Dhárwár ... „ 476; Kolába ... „ 20; Total ... Rs. 857
1,431	61,046	1,623	76,657	50	...	...	76,707	2,228	74,479	
1,007	47,180	1,135	56,294	17	...	...	56,311	...	(f)56,311	
1,209	44,007	1,260	47,114	115	...	11	47,240	163	(g)47,077	
576	23,536	578	23,548	...	...	...	23,548	196	23,352	
235	8,955	235	8,955	...	...	...	8,955	...	8,955	
5,549	2,64,803	6,526	3,40,354	242	...	11	3,40,607	2,617	(f)3,37,990	(f) Includes Rs. 48 on account of excess recoveries.
265	30,248	597	52,746	49	...	...	52,795	40	52,755	(g) Includes Rs. 32 on account of over-collections not yet refunded.
5	497	85	4,400	...	...	...	4,400	...	4,400	
270	30,745	682	57,146	49	...	...	57,195	40	57,155	(h) Figures for Thar and Párkar included in Hyderabad.
10,764	11,00,400	19,307	22,44,051	1,875	...	...	22,45,926	700	22,45,226	(i) Figures for Upper Sind Frontier included in Sukkur.
...	...	56	14,013	...	...	...	14,013	...	14,013	(j) Includes— (1) Over-collections— Lárkána ... Rs. 32; (2) Miscellaneous ... „ 11; Total ... Rs 43
...	...	392	28,991	...	...	..	28,991	...	28,991	
32,282	21,67,104	45,143	36,99,698	7,346	10	450	37,07,504	7,021	37,00,483	

G. MONTEATH,
Acting Under Secretary to Government.

RETURN No. V.

Statement showing the original and final demands and uncollected balances of sums due under Act II of 1886 in the year 1904-1905.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III-A and Part I, Schedule II	9,342	4,91,977	14	4,85,440	...	4,85,086	9,309	4,88,407	...	...
Chapter III-B and Part II, Schedule II... ...	289	4,48,056	11	4,42,115	8	4,41,505	286	4,42,046	...	...
Chapter III-C and Part III, Schedule II ...	397	94,125.	...	94,101	...	93,432	397	94,125	...	...
Chapter III-D and Part IV, Schedule II ...	35,244	25,14,412	12,538	22,53,639	388	22,29,996	32,402	22,58,142	1,470	4,257
Total ...	45,272	35,48,570	12,563	32,75,295	396	32,50,019	42,394	32,82,730	1,470	4,257
Total of 1903-1904 ...	47,114	34,73,299	15,065	29,86,072	378	29,26,264	41,484	29,84,872	1,126	2,767
Total of 1902-1903 ...	91,402	40,09,119	25,805	34,10,641	581	33,51,225	84,197	34,06,079	1,007	3,408

Part of the Act under which the Income is assessed.	Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II	...	...	21,147	5,09,554	4,61,266	...	...	20,473	4,81,739 (a) + 3,12,969	27,310	
Chapter III-B and Part II, Schedule II... ...	...	...	30,368	4,72,414	4,10,979	...	...	30,075	4,41,054	31,238	
Chapter III-C and Part III, Schedule II ...	...	...	3,458	97,583	91,635	...	...	3,458	95,093 (b) + 2,01,483	2,429	
Chapter III-D and Part IV, Schedule II ...	1	10	2,42,800	25,05,209	19,60,093	4,047	10	2,01,559	21,65,709	3,19,373	
Total ...	1	10	2,97,773	35,84,760	29,23,973	4,047	10	2,55,565(c)	31,83,595 (d) + 5,14,452	(e)3,80,350	
Total of 1903-1904 ...	...	...	4,06,436	33,94,075	27,12,812	2,241	...	3,70,123	30,85,176 + 5,39,200	3,01,793	
Total of 1902-1903 ...	...	...	3,92,327	38,01,815	30,18,233	2,230	20	3,44,035	33,64,681 + 5,36,748	4,22,636	

(a) Represents collections not included in the preceding columns on account of the tax on salaries, pensions, annuities and gratuities paid by Government.

(b) Represents the difference (not shown in the preceding columns) between the tax collected as shown in Return No. II by the Accountant General *less* refunds and the collections shown in this return by District Officers.

(c) Includes arrears of penalties aggregating Rs. 1,137.

(d) The total of Rs. 31,83,595+5,14,452 *plus* miscellaneous and over-collections shown in Return No. IV, *less* Rs. 185 on account of refunds and over-collections in Násik included in this Return, agrees with the grand total of column 23 of Return No. III, *ante*.

(e) Inclusive of Rs. 48 and exclusive of Rs. 20,863 written off and remitted as shown in column 22 of Return No. VI, *post*.

G. MONTEATH,
Acting Under Secretary to Government.

RETURN No. VI.

RETURN

Statement showing by Districts the original and final demands and

District.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmedabad ...	1,813	1,59,947	792	1,50,616	66	1,50,231	1,700	1,50,061	...	18	...	...
Deesa ..	36	1,194	7	1,100	...	1,100	34	1,147	2	2	...	...
Kaira ...	1,069	42,195	800	36,838	34	36,732	932	36,732	...	...	...	...
Panch Maháls ...	334	10,658	188	9,709	2	9,709	291	9,709	...	...	...	...
Broach ...	682	44,287	372	41,519	19	41,519	663	41,519	...	...	...	...
Surat ...	2,041	83,797	953	77,355	53	76,518	1,919	76,518	187	276	...	...
Thána ...	725	30,438	240	24,322	...	24,322	664	27,344	9	23	...	...
Total, N. D. ...	6,700	3,72,516	3,352	3,41,459	174	3,40,131	6,203	3,43,030	198	319	...	...
Ahmednagar ...	787	37,569	421	34,971	6	34,971	765	36,282	5	21	...	...
Khándesh ...	1,996	1,13,864	560	1,11,608	21	1,09,341	1,939	1,09,341	140	2,022	...	...
Násik ...	1,036	47,084	448	45,535	26	45,226	1,056	45,226	18	130	...	...
Poona ...	1,497	88,265	780	82,725	32	82,659	1,413	82,659	156	312	...	...
Sátára ...	783	28,965	293	19,661	...	...	733	26,935	...	...	...	...
Sholápur ...	758	54,394	250	51,496	10	51,186	725	51,186	21	249	...	...
Total, C. D. ...	6,907	3,70,141	2,752	3,45,996	95	3,23,383	6,631	3,51,629	340	2,737	...	...
Belgaum ...	843	37,557	234	32,850	...	32,850	762	32,850	...	...	1	10
Bijápur ...	512	23,962	109	22,628	2	22,628	484	22,628	2	25	...	...
Dhárwár ...	1,204	58,712	121	57,590	...	57,590	1,177	57,590	2	16	...	...
Kánara ...	268	11,267	167	9,996	...	9,996	241	9,996	1	5	...	...
Kolába ...	662	31,390	283	29,682	15	30,545	644	30,545	...	...	...	...
Ratnágiri ...	381	15,059	188	12,806	1	12,806	322	12,806	...	...	...	...
Total, S. D. ...	3,870	1,77,947	1,102	1,65,552	18	1,66,415	3,630	1,66,415	5	46	1	10
Karáchi ...	1,669	1,16,904	334	1,11,791	14	1,11,771	1,576	1,11,771	13	32	...	...
Hyderabad ...	1,569	67,345	537	64,308	15	62,131	1,473	62,131	4	35	...	...
Sukkur ...	1,153	53,613	239	49,239	25	49,239	1,107	50,795	17	17	...	...
Lárkána ...	1,176	43,227	566	39,755	54	39,754	1,099	39,754	98	206	...	...
Thar and Párkar ...	602	24,299	217	23,083	...	23,083	573	23,083	...	...	...	...
Upper Sind Frontier.	247	9,340	80	8,899	...	8,899	235	8,899	...	...	...	...
Total, Sind ...	6,416	3,14,728	1,973	2,97,075	108	2,94,877	6,063	2,96,433	132	290	...	...
Aden ...	590	51,211	55	47,660	...	47,660	554	47,660	19	49	...	...
Perim ...	85	4,400	...	4,400	...	4,400	85	4,400	...	...	...	...
Total, Aden ...	675	55,611	55	52,060	...	52,060	639	52,060	19	49	...	...
Bombay City ...	20,704	22,57,627	3,329	20,73,153	1	20,73,153	19,228	20,73,153	776	816	...	...
Grand Total ...	45,272	35,48,570	12,563	32,75,295	396	32,50,019	42,394	32,82,720	1,470	4,257	1	10

No. VI.

uncollected balances of amounts due under Act II of 1886 in the year 1904-1905.

Arrears of the previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
253	1,50,332	1,50,061	18	...	233	1,50,312	...	
33	1,182	1,122	2	...	3	1,127	25	
2,489	39,221	35,947	...	...	1,794	37,741	1,351	
1,605	11,314	7,727	...	...	1,516	9,243	2,036	
1,206	42,725	38,900	9	...	1,060	39,969	2,455	
15,412	92,206	75,371	278	...	13,789	89,438	1,209	
2,916	30,283	22,905	33	...	1,101	24,039	5,667	
23,914	3,67,263	3,32,033	340	...	19,496	3,51,869	(*a*) 12,743	(*a*) Exclusive of Rs. 2,651 written off.
4,825	41,131	35,376	24	...	1,817	37,217	3,445	
2,721	1,14,084	1,09,094	2,022	...	908	1,12,024	797	
2,824	48,180	44,533	130	...	1,925	46,588	930	
14,699	97,670	73,250	214	...	7,076	80,540	17,130	
16,047	42,982	18,695	...	...	9,433	28,128	12,887	
6,359	57,794	48,885	199	...	1,551	50,635	5,059	
47,475	4,01,841	3,29,833	2,589	...	22,710	3,55,132	(*b*) 40,248	(*b*) Exclusive of Rs. 6,461 written off.
704	33,564	31,882	...	10	684	32,576	988	
1,071	23,724	21,800	25	...	1,071	22,896	828	
903	58,509	56,842	16	...	903	57,761	748	
2,103	12,104	8,762	5	...	2,103	10,870	1,234	
1,357	31,902	29,638	...	...	1,281	30,919	983	
2,647	15,453	11,015	...	...	2,618	13,633	1,820	
8,785	1,75,256	1,59,939	46	10	8,660	1,68,655	6,601	
847	1,12,650	1,10,603	28	...	713	1,11,344	1,153	
2,508	64,674	58,714	50	...	1,006	59,770	4,904	
2,346	53,158	46,390	17	...	2,346	48,753	4,453	
5,127	45,087	38,754	112	...	5,106	43,972	1,115	
790	23,873	22,592	...	...	760	23,352	521	
139	9,038	8,836	...	...	119	8,955	83	
11,757	3,08,480	2,85,889	207	...	10,050	2,96,146	(*c*) 12,229	(*c*) Inclusive of Rs. 48 on account of over-collections in the Sukkur District and exclusive of Rs. 153 remitted in the Karáchi District.
...	47,709	47,580	49	...	...	(*d*) 47,629	...	(*d*) Rs. 80 written off as irrecoverable.
...	4,400	4,400	...	...	...	4,400	...	
...	52,109	51,980	49	..	...	52,029	...	
2,05,842	22,79,811	17,64,299	816	...	1,94,649	19,59,764	(*e*) 3,08,529	(*e*) Exclusive of Rs. 11,518 written off and remitted.
2,97,773	35,84,760	29,23,973	4,047	10	2,55,565	31,83,595 (*f*)+5,14,452	3,80,350	(*f*) This figure is made up of items (*a*) and (*b*) explained in Return No. V *ante*.

G. MONTEATH,
Acting Under Secretary to Government.

RETURN No. VII.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886, in the year 1904-1905.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowances made to employers under Section 9 (2) of the Act.	Total.	Remarks.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	1,512 0 0	.....	54 0 0	.....	1,566 0 0	
Deesa	20 0 0	.....	.....	.....	20 0 0	
Kaira	.....	.....	.....	38 12 3	38 12 3	
Panch Mahâls	.....	.....	.....	.....	.....	
Broach	.....	.....	19 0 0	16 11 10	35 11 10	
Surat	1,148 8 9	1 6 0	30 0 6	13 13 11	1,193 13 2	
Thána	.....	.....	.....	.....	.....	
Total, N. D. ..	2,680 8 9	1 6 0	103 0 6	69 6 0	2,854 5 3	
Ahmednagar	28 0 0	.....	.....	3 6 5	31 6 5	
Khándesh	.....	.....	.....	.....	.....	
Násik	.....	.....	.....	.....	.....	
Poona	(*a*)1,200 0 0 (*b*)1,755 6 7 (*c*) 436 8 0	.....	148 0 0	36 1 0	3,575 15 7	(*a*) Income Tax Collector' Pay. (*b*) Establishment. (*c*) Remuneration to Kulkarnis.
Sátára	116 14 6	.....	.....	.....	116 14 6	
Sholápur	123 0 0	.....	16 0 0	45 0 0	184 0 0	
Total, C. D. ...	3,659 13 1	.....	164 0 0	84 7 5	3,908 4 6	
Belgaum	.....	.....	.....	.....	.....	
Bijápur	.....	.....	.....	.....	.....	
Dhárwár	15 0 0	.....	.....	374 0 0	389 0 0	
Kánara	.....	.....	.....	.....	.....	
Kolába	.....	.....	.....	.....	.....	
Ratnágiri	.....	.....	.....	.....	.....	
Total, S. D. ...	15 0 0	.....	.....	374 0 0	389 0 0	
Karáchi	867 3 1	3 6 6	84 0 0	394 11 7	1,349 5 2	
Hyderabad	144 12 10	.....	.....	.....	144 12 10	
Sukkur	376 13 9	.....	.....	10 3 0	387 0 9	
Total, Sind ...	1,388 13 8	3 6 6	84 0 0	404 14 7	1,881 2 9	
Aden	732 0 0	.....	50 0 0	155 0 0	937 0 0	
Perim	.....	.....	.....	78 0 0	78 0 0	
Total, Aden ...	732 0 0	.....	50 0 0	233 0 0	1,015 0 0	
Bombay City	*48,191 11 5	1,800 0 0	6,298 15 6	6,262 5 6	62,556 0 5	* Includes Rs. 300, being an allowance paid to the Cashier, Bombay Municipality, for collecting Income Tax from the owners of conveyances, etc.
Grand Total ...	56,670 14 11	1,804 12 6	6,700 0 0	7,423 1 6	72,603 12 11	
Total of 1903-1904 ...	55,652 7 11	1,810 3 0	6,969 8 2	7,403 14 10	71,836 1 11	
Total of 1902-1903 ...	56,314 7 3	1,809 5 6	6,790 5 10	8,528 1 4	73,442 3 11	

G. MONTEATH,
Acting Under Secretary to Government.

RETURN No. IX.

Statement showing objections and appeals, coercive processes, and general working of Assessment under the Income Tax Act, in the year 1904-1905.

District.	Number of Assessees at close of previous year.	Number of Assessees added during the year.	Number of Assessees struck off during the year.	Final number of Assessees at the close of the year.	Number of appeals or objections lodged.	Percentage of appeals or objections which were wholly unsuccessful.	Number of writs of demand issued.	Number of other coercive processes of all kinds.	Remarks.
1	2	3	4	5	6	7	8	9	10
Ahmedabad	1,427	256	170	1,513	858	74·36	27	7	
Deesa	37	...	5	32	7	57·1	2	2	
Kaira	953	109	138	924	834	43·9	312	14	
Panch Mahals	279	58	49	288	190	63·6	107	2	
Broach	653	43	60	636	391	77·49	88	35	
Surat	1,588	168	134	1,622	1,006	73·35	355	3	
Thána	576	118	72	652	240	60·5	243	...	
Total, N. D. ...	5,513	782	628	5,667	3,526	64·3	1,134	63	
Ahmednagar	718	85	38	765	427	55	353	*51	* The Collector says that in these 51 cases the tax was recovered by issue of attachment orders only. No actual attachment or sale of moveable property was made.
Khándesh	1,767	271	99	1,939	581	78·4	281	74	
Násik	1,063	76	83	1,056	†474	80·8	294	31	† The number of appeals confirmed was 383.
Poona	1,403	123	113	1,413	812	71·41	463	88	
Sátára	843	...	110	733	293	97·95	274	14	
Sholápur	716	82	73	725	260	81·16	238	22	
Total, C. D. ...	6,510	637	516	6,631	2,847	77·45	1,903	280	
Belgaum	700	163	101	762	234	35	90	...	
Bijápur	440	107	63	484	111	61	38	18	
Dhárwár	1,423	70	316	1,177	121	59	...	2	
Kánara	238	34	31	241	167	51	3	...	
Kolába	641	40	37	644	298	85	150	71	
Ratnágiri	304	152	134	322	189	50	26	1	
Total, S. D. ...	3,746	566	682	3,630	1,120	58	307	92	
Karáchi	1,567	147	138	1,576	348	41·66	85	6	
Hyderabad	1,334	219	80	1,473	552	57·43	364	3	
Sukkur	1,100	109	102	1,107	264	65·90	243	...	
Lárkána	1,042	147	90	1,099	620	77·58	355	3	
Thar and Párkar ...	510	91	28	573	217	75·57	75	...	
Upper Sind Frontier ...	243	4	12	235	80	72·50	55	...	
Total, Sind ...	5,796	717	450	6,063	2,081	64·34	1,177	12	
Aden	591	84	36	639	55	32·73	31	...	
Bombay City	18,613	2,091	1,476	19,228	3,330	22·23	2,114	...	
Grand Total ...	40,769	4,877	3,788	41,858	12,959	55·72	6,666	447	
Total of 1903-1904 ...	84,174	3,100	44,139	41,093	15,312	55·15	8,937	989	
Total of 1902-1903 ...	83,417	7,105	6,232	84,290	25,971	57·22	11,311	6,141	

G. MONTEATH,
Acting Under Secretary to Government.

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RETURN No. X.

Statement showing the final assessment and collections under Parts II and IV of the Second Schedule of Act II of 1886 in the Cities in the Bombay Presidency having a population of 50,000 or over, in the year 1904-1905.

District.	Name of City.	Population.	Part II.			Part IV.			Total of columns 6 and 9.	Incidence per head of population of the amount in column 10.	Remarks.
			Final Demand.		Collections.	Final Demand.		Collections.			
			Number of Assessees.	Amount of Tax.		Number of Assessees.	Amount of Tax.				
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.		Rs.	Rs.	Rs.	Rs. a. p.	
Ahmedabad	Ahmedabad, including Cantonment...	184,789	25	36,854	36,854	789	75,513	75,513	1,12,367	0 9 8	
Surat ...	Surat ...	119,306	1	307	307	737	38,345	38,203	38,510	0 5 2	
Poona ...	Poona City and Cantonments of Poona and Kirkee.	164,117	6	2,746	2,746	801	57,297	52,535	55,281	0 5 5	
Sholápur ...	Sholápur ...	74,521	4	2,569	2,569	263	25,663	24,142	26,711	0 5 9	
Dhárwár ...	Hubli ...	60,214	...	...	...	182	10,431	10,386	10,386	0 2 9	
Karáchi ...	Karáchi ...	115,407	7	1,688	1,688	992	68,235	67,294	68,982	0 9 6	
Hyderabad ...	Hyderabad ...	68,903	...	...	...	432	17,238	16,870	16,870	0 3 11	
	Bombay ...	776,006	181	3,79,486	3,77,935	11,447	12,07,951	11,01,759	14,79,694	1 14 6	
	Total ...	1,563,263	224	4,23,650	4,22,099	15,643	15,00,673	13,86,702	18,08,801	1 2 6	
	Total of 1903-1904.	1,563,263	233	3,65,211	3,48,389	13,754	12,96,157	13,11,936	16,60,325	1 1 0	
	Total of 1902-1903.	1,563,263	232	3,79,908	3,71,400	22,926	13,53,831	13,13,313	16,84,713	1 1 2	

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